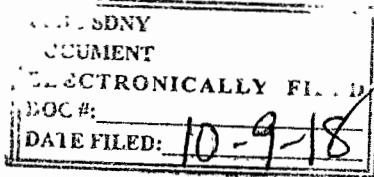


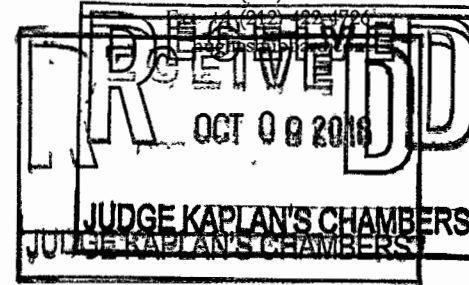
**Hughes
Hubbard
& Reed**

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One Battery Park Plaza
New York, New York 10004-1482
Office: +1 (212) 837-6000

MEMO ENDORSED



October 5, 2018



BY HAND

The Hon. Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, New York 10007-1312

Re: In re: SKAT TAX REFUND SCHEME LITIGATION
Master Docket No. 18-cv-4047 (LAK)

Dear Judge Kaplan:

We write on behalf of Plaintiff SKAT in this litigation, in regard to the October 3, 2018 Order of the Judicial Panel on Multidistrict Litigation transferring 86 related actions to this Court (the "Transfer Order"). All of the transferor courts had issued orders scheduling various pre-trial proceedings with upcoming deadlines, including deadlines for filing responsive pleadings and briefing motions to dismiss, as set forth on the attached Exhibit A.

As the Court is aware, the parties in the actions that this Court had consolidated before the Transfer Order were also in the midst of briefing a consolidated motion to dismiss, pursuant to which Plaintiff filed its opposition on October 1, 2018 and Defendants are due to file their reply on October 31, 2018. The issues raised in the motion to dismiss briefing before this Court is similar, if not identical, to the issues that have been or would be raised in the motion to dismiss briefing in the transferor courts.

Accordingly, Plaintiff plans to propose for Defendants' consideration and the Court's approval early next week a schedule to consolidate the remainder of the motion to dismiss briefing. In the meantime, Plaintiff respectfully requests that the Court adjourn all pending deadlines set by any transferor court in any of the related actions that are in the process of being transferred to this Court.

*All pending deadlines
set by transferor
courts are extended
five days*

LEWIS A. KAPLAN, USDJ

Respectfully submitted,



Sarah L. Cave

SLC/gf

Attachment

cc: Amy McKinlay, Esq. (via email, with attachment)
Audrey Feldman, Esq. (via email, with attachment)
Brandon Dillman, Esq. (via email, with attachment)
Chris Albanese, Esq. (via email, with attachment)
David Goldberg, Esq. (via email, with attachment)
David S. Pegno, Esq. (via email, with attachment)
David S. McMahon, Esq. (via email, with attachment)
Elissa C.S. Burton, Esq. (via email, with attachment)
Guinevere Moore, Esq. (via email, with attachment)
James O'Toole, Esq. (via email, with attachment)
Jeffrey M. Sklarz, Esq. (via email, with attachment)
Jeffrey Neiman, Esq. (via email, with attachment)
Jenny Johnson Ware, Esq. (via email, with attachment)
Juliet Fink, Esq. (via email, with attachment)
Kellen Ross Scott, Esq. (via email, with attachment)
Mark Feuer, Esq. (via email, with attachment)
Michael Waller, Esq. (via email, with attachment)
Ross Hooper, Esq. (via email, with attachment)
Ryan Cantrell, Esq. (via email, with attachment)
Shay-Ann Heiser Singh, Esq. (via email, with attachment)
Sheldon Toll, Esq. (via email, with attachment)
Thomas E.L. Dewey, Esq. (via email, with attachment)
Valerie M. Talkers, Esq. (via email, with attachment)
Mark Allison, Esq. (via email, with attachment)
Zhanna Ziering, Esq. (via email, with attachment)
John Hanamirian, Esq. (via email, with attachment)
Steve Andrews, Esq. (via email, with attachment)
Martin Kaplan, Esq. (via email, with attachment)
Bryan Skarlatos, Esq. (via email, with attachment)
Eric Smith, Esq. (via email, with attachment)
Edward Spiro, Esq. (via email, with attachment)
John Blessington, Esq. (via email, with attachment)
Mark Hyland, Esq. (via email, with attachment)

Exhibit A

UPCOMING DEADLINES IN TRANSFERRED ACTIONS

District	Caption	Docket No.	Upcoming Deadlines
D.N.J.	SKAT v. The Cardinal Consulting Pension Plan & Matthew Tucci	3:18-cv-08878-FLW-LHG ¹	No upcoming deadlines. ²
D. Mass.	SKAT v. The 78 Yorktown Pension Plan & Roger Lehman	1:18-cv-10890-WGY ³	10/30/2018: Last day for defendants to file reply in support of motion to dismiss.
D. Utah	SKAT v. DW Construction, Inc. Retirement Plan & Stacey Kaminer	2:18-cv-00452-DBP ⁴	10/31/2018: Last day for plaintiff to file response to motion to dismiss. 11/30/2018: Last day for defendants to file reply in support of motion to dismiss.
S.D. Tex.	SKAT v. Blackrain Pegasus LLC Solo 401K Plan & Doston Bradley	4:18-cv-01889 ⁵	10/11/2018: Last day for plaintiff to file response to motion to dismiss. 11/9/2018: Last day for defendants to file reply in support of motion to dismiss.

¹. The 35 cases transferred from the District of New Jersey have been consolidated in this master docket, and are subject to the same deadlines.

². In a September 21, 2018 Text Order, Judge Wolfson temporarily terminated all of the then-pending motions to dismiss in the New Jersey cases pending the Judicial Panel on Multidistrict Litigation's decision on SKAT's motion for centralization in the Southern District of New York. *SKAT v. The Cardinal Consulting Pension Plan & Matthew Tucci*, 3:18-cv-00878-FLW-LHG (D.N.J.) (Dkt. No. 21). On October 3, 2018, Judge Wolfson also temporarily terminated the motion to dismiss filed after the Court's September 21, 2018 Text Order. (Dkt. No. 23.)

³. The eleven cases transferred from the District of Massachusetts have been consolidated in this master docket, and are subject to the same deadlines.

⁴. The seven actions transferred from the District of Utah have been consolidated in this master docket, and are subject to the same deadlines.

⁵. The six cases transferred from the Southern District of Texas have been consolidated in this master docket, and are subject to the same deadlines.

District	Caption	Docket No.	Upcoming Deadlines
S.D. Ohio	SKAT v. The Bella Consultants Pension Plan & Roger Lehman	1:18-cv-00309-MRB ⁶	10/11/2018: Last day for plaintiff to file response to motion to dismiss. 11/9/2018: Last day for defendants to file reply in support of motion to dismiss.
N.D. Ill.	SKAT v. Cole Enterprises USA Retirement Plan & Trust and Todd Bergeron	1:18-cv-03206 ⁷	10/30/2018: Last day for defendants to file reply in support of motion to dismiss.
S.D. Fla.	SKAT v. The FWC Capital LLC Pension Plan & Roger Lehman	1:18-cv-21801-JEM ⁸	10/11/2018: Last day for plaintiff to file response to motion to dismiss. 11/9/2018: Last day for defendants to file reply in support of motion to dismiss.
E.D. Ky.	SKAT v. SRH Farms LLC 401(K) Plan, Bluegrass Investment Management, LLC, Bernard Tew, & George Hofmeister	5:18-cv-00395-DCR	No upcoming deadlines. ⁹
E.D. Ky.	SKAT v. MGH Farms LLC 401(K) Plan, Bluegrass Investment Management, LLC, Bernard Tew & George Hofmeister	5:18-cv-00396-DCR	No upcoming deadlines.

⁶. The four cases transferred from the Southern District of Ohio have been consolidated in this master docket, and are subject to the same deadlines.

⁷. The three cases transferred from the Northern District of Illinois have been consolidated in this master docket, and are subject to the same deadlines.

⁸. The two cases transferred from the Southern District of Florida have been consolidated in this master docket, and are subject to the same deadlines.

⁹. With the exception of the defendants in the Eastern District of Kentucky cases for which upcoming deadlines have been provided, the defendants in the other Eastern District of Kentucky cases have filed answers, not motions to dismiss. In these cases, the court has not set any additional deadlines.

District	Caption	Docket No.	Upcoming Deadlines
E.D. Ky.	SKAT v. JSH Farms LLC 401(K) Plan, Bluegrass Investment Management, LLC, Bernard Tew & George Hofmeister	5:18-cv-00397- DCR	No upcoming deadlines.
E.D. Ky.	SKAT v. Triton Farms LLC 401(K) Plan, Bluegrass Investment Management, LLC, Bernard Tew & George Hofmeister	5:18-cv-00398- DCR	No upcoming deadlines.
E.D. Ky.	SKAT v. KRH Farms LLC 401(K) Plan, Bluegrass Investment Management, LLC, Bernard Tew & George Hofmeister	5:18-cv-00399- DCR	No upcoming deadlines.
E.D. Ky.	SKAT v. Tew, LP Retirement Plan & Vincent Tew	5:18-cv-00400- DCR	10/9/2018: Last day for defendants to respond to complaint or file motion to dismiss. 11/15/2018: Last day for plaintiff to respond to motion to dismiss. 12/14/2018: Last day for defendants to file reply in support of motion to dismiss.
E.D. Ky.	SKAT v. Tew Enterprises, LLC Retirement Plan & Andrea Tew	5:18-cv-00401- DCR	10/9/2018: Last day for defendants to respond to complaint or file motion to dismiss. 11/15/2018: Last day for plaintiff to respond to motion to dismiss. 12/14/2018: Last day for defendants to file reply in support of motion to dismiss.

District	Caption	Docket No.	Upcoming Deadlines
E.D. Ky.	SKAT v. Industrial Pensions Group Trust, Bluegrass Investment Management, LLC & Bernard Tew	5:18-cv-00402-DCR	<p>10/9/2018: Last day for defendants to respond to complaint or file motion to dismiss.</p> <p>11/15/2018: Last day for plaintiff to respond to motion to dismiss.</p> <p>12/14/2018: Last day for defendants to file reply in support of motion to dismiss.</p>
E.D. Ky.	SKAT v. Casting Pensions Group Trust, Bluegrass Investment Management, LLC & Bernard Tew	5:18-cv-00403-DCR	<p>10/9/2018: Last day for defendants to respond to complaint or file motion to dismiss.</p> <p>11/15/2018: Last day for plaintiff to respond to motion to dismiss.</p> <p>12/14/2018: Last day for defendants to file reply in support of motion to dismiss.</p>
E.D. Ky.	SKAT v. SV Holdings, LLC Retirement Plan & Stephanie Tew	5:18-cv-00404-DCR	<p>10/9/2018: Last day for defendants to respond to complaint or file motion to dismiss.</p> <p>11/15/2018: Last day for plaintiff to respond to motion to dismiss.</p> <p>12/14/2018: Last day for defendants to file reply in support of motion to dismiss.</p>

District	Caption	Docket No.	Upcoming Deadlines
E.D. Ky.	SKAT v. Central Technologies Pensions Group Trust, Bluegrass Investment Management, LLC & Bernard Tew	5:18-cv-00405-DCR	<p>10/9/2018: Last day for defendants to respond to complaint or file motion to dismiss.</p> <p>11/15/2018: Last day for plaintiff to respond to motion to dismiss.</p> <p>12/14/2018: Last day for defendants to file reply in support of motion to dismiss.</p>
E.D. Ky.	SKAT v. Bluegrass Retirement Group Trust, Bluegrass Investment Management, LLC & Bernard Tew	5:18-cv-00406-DCR	<p>10/9/2018: Last day for defendants to respond to complaint or file motion to dismiss.</p> <p>11/15/2018: Last day for plaintiff to respond to motion to dismiss.</p> <p>12/14/2018: Last day for defendants to file reply in support of motion to dismiss.</p>
E.D. Ky.	SKAT v. Bluegrass Investment Management, LLC Retirement Plan & Bernard Tew	5:18-cv-00407-DCR	<p>10/9/2018: Last day for defendants to respond to complaint or file motion to dismiss.</p> <p>11/15/2018: Last day for plaintiff to respond to motion to dismiss.</p> <p>12/14/2018: Last day for defendants to file reply in support of motion to dismiss.</p>

District	Caption	Docket No.	Upcoming Deadlines
E.D. Ky.	SKAT v. Autoparts Pensions Group Trust, Bluegrass Investment Management, LLC & Bernard Tew	5:18-cv-00408-DCR	<p>10/9/2018: Last day for defendants to respond to complaint or file motion to dismiss.</p> <p>11/15/2018: Last day for plaintiff to respond to motion to dismiss.</p> <p>12/14/2018: Last day for defendants to file reply in support of motion to dismiss.</p>
E.D. Ky.	SKAT v. MSJJ Retirement Group Trust, Bluegrass Investment Management, LLC, Bernard Tew & George Hofmeister	5:18-cv-00409-DCR	No upcoming deadlines.
D. Conn.	SKAT v. Tveter LLC Pension Plan & Christopher Nowell	3:18-cv-00985-MPS	<p>10/11/2018: Last day for plaintiff to file response to motion to dismiss.</p> <p>12/12/2018: All discovery must be completed.</p> <p>1/12/2019: Last day for the parties to file motions for summary judgment.</p>
D. Conn.	SKAT v. The Valerius LLC Solo 401K Plan & Roger Lehman	3:18-cv-00987-SRU	<p>10/11/2018: Last day for plaintiff to file response to motion to dismiss.</p> <p>11/9/2018: Last day for defendants to file reply in support of motion to dismiss.</p> <p>12/12/2018: All discovery must be completed.</p> <p>1/12/2019: Last day for the parties to file motions for summary judgment.</p>

District	Caption	Docket No.	Upcoming Deadlines
E.D. Pa.	SKAT v. Newsong Fellowship Church 401 (K) Plan & Alexander Jamie Mitchell III	5:18-cv-02459- JLS	10/19/2018: Last day to respond to complaint.